

**ORDINANCE NO.** \_\_\_\_\_

**ORDINANCE AUTHORIZING THE LEVY OF TAXES  
FOR COUNTY AND STATE PURPOSES  
IN WHATCOM COUNTY, WASHINGTON,  
FOR THE YEAR OF 2023**

**WHEREAS**, pursuant to Home Rule Charter Section 6.10 the County Executive is required to submit for Council consideration a budget and proposed tax and revenue ordinances necessary to raise sufficient revenues to balance the budget; and,

**WHEREAS**, the County Council has approved a budget for the 2023-2024 biennium, including all sources of revenues and anticipated expenditures on November 22, 2022; and,

**WHEREAS**, pursuant to chapter 84.55 RCW a taxing jurisdiction may levy property taxes in an amount no greater than the highest regular tax which could have been lawfully levied beginning with the 1985 levy multiplied by a limit factor; and

**WHEREAS**, the limit factor for taxing jurisdictions with a population of 10,000 or greater is the lesser of 101% or 100% plus inflation, which, as of August 30, 2022, has been determined to be more than 101% for 2023; and

**WHEREAS**, the County Council has determined it is necessary to increase the General Fund property tax levy 1% for 2023 to fund essential county services; and,

**WHEREAS**, the County Council found that the best interests of the citizens of Whatcom County require the submission of a proposition (“Proposition 5”) to qualified voters of the county to approve or reject a levy above the regular property tax limitations established in RCW 84.55.010 for the funding of childcare and early childhood programs to improve kindergarten readiness and funding for support of homeless and otherwise vulnerable children; and

**WHEREAS**, Proposition 5 was certified as approved by the voters of the county November 29, 2022; and

**WHEREAS**, the levy lid lift authorized the county to increase the General Fund levy in 2023 and in the following 9 years approximately \$8,200,000 annually; and

**WHEREAS**, the County Council held a public hearing regarding the biennial county budget which included property tax rates, and other revenues;

**NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED** by the Whatcom County Council:

- (A) The property taxes for Whatcom County are hereby levied and are to be charged to the assessment and tax rolls of Whatcom County; and,
- (B) Property taxes are levied in 2022 for collection in 2023; and,
- (C) The County general levy for the 2023 tax year shall be increased \$321,752 for general government purposes which is a percentage increase of 1% from the previous year, and in addition the general levy shall be further increased \$8,200,000 for the purpose of funding for childcare, early learning programs and increased support for vulnerable children. In total the General Fund levy shall be increased \$8,521,752, which is a 26.5% increase from the previous year. This levy increase is exclusive of additional revenue resulting from new construction and improvements to property and any increase in the value of state assessed property; and,

**BE IT FURTHER ORDAINED**, that the taxes to be levied against parcels of property within the Diking Districts, Drainage Districts, and Drainage Improvement Districts are to be credited to the individual maintenance funds for the year 2023, and the amounts to be apportioned to the original assessments for construction in said districts are as follows per "Exhibit B" attached hereto and incorporated herein by reference.

**BE IT FURTHER ORDAINED**, that if the Washington State Legislature changes any laws affecting levies contained herein, and the Prosecuting Attorney's Office concurs, the Whatcom County administration will change such levies accordingly.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

ATTEST:

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

\_\_\_\_\_  
Dana Brown-Davis, Council Clerk

\_\_\_\_\_  
Todd Donovan, Council Chair

APPROVED AS TO FORM:

( ) APPROVED ( ) NOT APPROVED

Approved by email/C Quinn/M Caldwell  
Civil Deputy Prosecutor

\_\_\_\_\_  
Satpal Singh Sidhu, Executive

Date: \_\_\_\_\_